Chart of Difference Between Sales Book and Sales Account: -

Basis of Difference	Sales Book	Sales Account
Meaning	The Sales Book means that book in which we have the record all credit transactions which are related to the Sale of goods.	The Sales Account means that ledger account in which we have the record all the business transactions which are related to the Sale of goods eighter cash or credit.
Types	It is Primary type of Book of accounts.	It is Secondary type of Book of accounts Because it is based on journal daybook.
Main Purposes	It is maintained to record all credit business transactions which are related to the Sales of goods.	It is maintained to the record of the total Sale of goods(stock) in the financial year
Business Transaction	In it, only credit business transactions are recorded.	In it, both credit and cash business transactions are recorded.
Treatment in the Financial Statements	The balance of it is not transferred in the Financial Statement of business.	The balance of it is transferred in the Financial Statement of business. It is transferred to Trading Account.
Debit Column	It does not have a Debit Column because it is a special-purpose book.	It does have both column i.e Debit and Credit.
Dependency on other book	It is not dependent on any other primary book because the transaction is directly recorded in it from the Sale invoice.	It is dependent on journal daybook. All the transaction which are related to the Sale of goods is posted in this ledger from the journal.